

<b>FILED</b>
Date _____
Time _____
Clerk _____
Comm. Amdt. _____
_____

**Amendment No. 3 to HB2003**

**Hawk  
Signature of Sponsor**

**AMEND Senate Bill No. 1931**

**House Bill No. 2003\***

by deleting all of the language after the enacting clause and by substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-6-504, is amended by adding the following new subsections:

( ) Notwithstanding any law to the contrary, when a taxpayer is consistently liable for ten thousand dollars (\$10,000) or more in taxes levied under this chapter, all returns required by this chapter and all payments related to such returns shall be filed and remitted electronically using a method approved by the commissioner. For purposes of this subsection, "consistently liable" means that the taxpayer's liability for any twelve (12) consecutive months has been an aggregate of \$120,000 or more for that twelve (12) month period. The requirement to file and remit electronically shall commence with the tax period immediately following the tax period in which the taxpayer's liability has been an aggregate of \$120,000 or more during the preceding twelve (12) consecutive months and shall continue thereafter until such time as the commissioner advises the taxpayer to file by another method.

( ) In addition to any other penalty provided by law, the commissioner shall assess any taxpayer required to file returns and remit payment by electronic means a penalty of five hundred dollars (\$500) for each instance of filing a return or remitting payment by any other means. Such penalty shall be subject to waiver under the provisions of Section 67-1-803.

**Amendment No. 3 to HB2003**

**Hawk**  
**Signature of Sponsor**

<b>FILED</b>
Date _____
Time _____
Clerk _____
Comm. Amdt. _____
_____

**AMEND Senate Bill No. 1931**

**House Bill No. 2003\***

SECTION 2. This Act shall take effect upon becoming a law and shall apply to all tax periods beginning on or after January 1, 2004, the public welfare requiring it.